



Instructions for the Application for Certification as a "Manufacturer"

In accordance with Louisiana Revised Statute 47:301(3)(i), for Exclusion of Louisiana State Sales Tax on Purchases, Importations, and Leases or Rentals of Qualified Manufacturing Machinery or Equipment

Part 1 – General Information

Legal Name – Enter the legal name of the business for corporations and Limited Liability Companies, the individual owner's name for sole proprietorships, and the names of the principal partners for partnerships.

Trade Name – Enter the trade name of the business if different from the legal name(s). Otherwise, write "Same."

Location Address – Enter the physical location where the business is located (street number or name). Do not enter a post office box number on this line.

City, State, ZIP – Enter the city, state, and zip code for the physical location address.

Mailing Address – Enter the mailing address for the exemption certificate if different from the location address. If the mailing address is the same as the location address, write "Same."

City, State, ZIP – Enter the city, state, and zip code for the mailing address.

Contact Person – Enter the name of the person that can respond to questions regarding this application.

Telephone Number – Enter the telephone number (including area code) where the contact person can be reached during normal business hours.

Part 2 – Louisiana Department of Revenue Account Numbers

Sales – Enter the sales tax account number for the business on this line. If not registered for sales tax, an Application for Louisiana Revenue Account Number (form R-16019 or "CR-1") must accompany the Application for Certification as a Manufacturer. Form R-16019 is available on the Department's website at:

[http://www.revenue.louisiana.gov/forms/taxforms/16019\(2_04\)F.pdf](http://www.revenue.louisiana.gov/forms/taxforms/16019(2_04)F.pdf)

Withholding – Businesses with employees must have a withholding account. If not registered for withholding, submit form R-16019 to establish a withholding account. If the business is registered for withholding tax, enter the account number in Part 2 of the Application for Certification as a Manufacturer. Leave blank if the business does not have employees.

Corporate Income / Franchise – Corporations and Limited Liability Companies that file corporate tax returns must have a corporate income / franchise tax account. Include form R-16019 to establish a corporate income / franchise tax account. If the business is registered for corporate income / franchise tax, enter the account number in Part 2 of the Application for Certification as a Manufacturer. Leave blank if the business is not a corporation or an LLC filing as a corporation.

Part 3 – Louisiana Department of Labor Information

Businesses, except for agricultural employers, with employees in the state for at least 10 consecutive weeks must register with the Louisiana Department of Labor for unemployment compensation taxes. Agricultural employers that pay at least \$20,000 in wages during a calendar quarter or employ at least 10 employees that work some portion of 20 or more weeks per year must also register with the Department of Labor. If your business is currently registered with the Department of Labor, mark the "Yes" box, enter the LDOL account number on the form, and enter the North American Industry Classification System (NAICS) code on the appropriate line. Businesses with a NAICS code in Sector 11 or Sectors 31 through 33, as they existed in 2002, qualify for the manufacturing machinery and equipment exemption provided under R.S. 47:301(3)(i). If the specific location for which this application is listed on a multiple worksite report, use the NAICS code issued to that location. For information on registering for unemployment taxes or the issuance of NAICS codes, contact the Louisiana Department of Labor at (225) 342-3160.

Part 4 – Businesses that are not required to register with the Louisiana Department of Labor

Complete this part only if you are not required to register with the Louisiana Department of Labor. The Business Activity Code from the most recently filed federal income tax return may be used to certify a manufacturer not registered with the Department of Labor provided the code properly reflects the activity of the business. The Business Activity Code is found on Schedules C, CEZ, E, and F of Form 1040; Schedule K of Form 1120; Part 2 of Form 1120A; and Schedule B of Form 1120S. Include a copy of the form with the Business Activity Code and the first page of the federal income tax return.

Businesses that have not filed a federal income tax return prior to filing this application may submit an affidavit stating that the company will be primarily engaged in a business activity classified within Sector 11 or Sectors 31 through 33 of the North American Industry Classification System. The Affidavit must include the legal name of the applicant, the anticipated NAICS code, the type of business, the product that will be manufactured, and the anticipated customers. The affidavit must be notarized.

Part 5 – Business Description

Under "Description of Business," provide a brief description of the manufacturing process, the industry, and the customers of the manufacturer's product.

Under "Finished Goods Produced," provide a description of the type of product produced and its anticipated uses.